

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ALABAMA**

UNITED STATES OF AMERICA, )  
 )  
Petitioner, )  
 )  
v. ) Civil Action No.  
 )  
DEBRA G. GOLSON, )  
 )  
Respondent. )

**DECLARATION**

Heidi Beukema declares:

1. I am a duly commissioned Revenue Agent employed in Small Business/Self-Employed Compliance, Central Area, Internal Revenue Service.

2. In my capacity as a Revenue Agent, I am conducting an investigation into the tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003.

3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., I issued on June 9, 2005, an Internal Revenue Service summons to Debra G. Golson, to give testimony and to produce for examination books, papers, records, or other data as described in said summons.

The summons is attached to the petition as Exhibit B.

4. In accordance with section 7603 of Title 26, U.S.C., on June 13, 2005, Judy Codding, Exam Group Manager, served an attested copy of the Internal Revenue Service summons described

**Exhibit** A

in paragraph 3 above on the respondent, Debra G. Golson, by leaving it at the last and usual place of abode of the respondent, as evidenced in the certificate of service on the reverse side of the summons.

5. On June 27, 2005, the respondent, Debra G. Golson, did not appear in response to the summons.

6. On July 28, 2005, Area Counsel sent the respondent, Debra G. Golson, a last chance letter requesting respondent's appearance at an appointment with Heidi Beukema or her designee. Respondent, Debra G. Golson did not appear at that meeting. Respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the Federal tax liability of Larry B. Golson and Debra G. Golson for the following year: December 31, 2003.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 22<sup>nd</sup> day of August, 2005.

Heidi Beukema  
Heidi Beukema  
Revenue Agent